



3013 (02-09-04)

ANNUAL REPORT

OF

Name: KENOSHA WATER UTILITY

Principal Office: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I EDWARD ST. PETER of
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/21/2002
(Date)

GENERAL MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENOSHA WATER UTILITY**Utility Address:** 4401 GREEN BAY ROAD
KENOSHA, WI 53144**When was utility organized?** 1/1/1894**Report any change in name:****Effective Date:****Utility Web Site:** www.kenoshawater.org

Utility employee in charge of correspondence concerning this report:

Name: CATHY BRNAK**Title:** DIRECTOR OF BUSINESS SERVICES**Office Address:**4401 GREEN BAY ROAD
KENOSHA, WI 53144**Telephone:** (262) 653 - 4312**Fax Number:** (262) 653 - 4320**E-mail Address:** wcathyb@kenosha.org

Individual or firm, if other than utility employee, preparing this report:

Name: NATALIE REW**Title:** MANAGER**Office Address:** KPMG777 E. WISCONSIN AVE.
MILWAUKEE, WI 53202-5337**Telephone:** (414) 226 - 1208**Fax Number:** (414) 276 - 1237**E-mail Address:** nrew@kpmg.com

President, chairman, or head of utility commission/board or committee:

Name: DONALD K. HOLLAND**Title:** CHAIRMAN, BOARD OF WATER COMMISSIONERS**Office Address:**4401 GREEN BAY ROAD
KENOSHA, WI 53144**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES**Date of most recent audit report:** 3/22/2002**Period covered by most recent audit:** 1/1/2001 - 12/31/2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: EDWARD ST. PETER**Title:** GENERAL MANAGER**Office Address:**4401 GREEN BAY ROAD
KENOSHA, WI 53144-1716**Telephone:** (262) 653 - 4305**Fax Number:** (262) 653 - 4303**E-mail Address:**

Name of utility commission/committee: Board of Water Commissioners

Names of members of utility commission/committee:MR CHARLES W. BRADLEY
MR STEPHEN P. CASEY
MR DONALD K. HOLLAND, , CHAIRMAN
MR MICHAEL J. PITTS
MR G. JOHN RUFFALO
MR JOHN M. WAMBOLDT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,672,955	9,380,049	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,175,394	3,769,598	2
Depreciation Expense (403)	1,525,993	1,501,728	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,576,819	1,495,302	5
Total Operating Expenses	7,278,206	6,766,628	
Net Operating Income	2,394,749	2,613,421	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,394,749	2,613,421	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(531)	1,775	9
Interest and Dividend Income (419)	585,394	784,988	10
Miscellaneous Nonoperating Income (421)	20,029	0	11
Total Other Income	604,892	786,763	
Total Income	2,999,641	3,400,184	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,999,641	3,400,184	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,560,969	1,611,196	14
Amortization of Debt Discount and Expense (428)	185,727	199,073	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	35,548	36,180	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,782,244	1,846,449	
Net Income	1,217,397	1,553,735	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,561,834	28,008,595	20
Balance Transferred from Income (433)	1,217,397	1,553,735	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	15,685	496	25
Total Unappropriated Earned Surplus End of Year (216)	30,763,546	29,561,834	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RENTAL OF GROUP HOME - VACANT MOST OF YEAR	(531)	4
Total (Acct. 418):	(531)	
Interest and Dividend Income (419):		
MAINS & CONNECTIONS	7,167	5
SPECIAL REDEMPTION	170,817	6
DEPRECIATION	56,960	7
RENEWAL & REPLACEMENT	246,899	8
TAX REFUND	68,351	9
INVESTMENT	35,200	10
Total (Acct. 419):	585,394	
Miscellaneous Nonoperating Income (421):		
CELL PHONE ANTENNA LEASE	18,487	11
MISC A/R INTEREST & MISC REVENUES	1,542	12
Total (Acct. 421):	20,029	
Miscellaneous Amortization (425):		
NONE		13
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		14
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		15
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		16
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		17
Total (Acct. 436)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Appropriations of Income to Municipal Funds (439):		
RENOVATIONS/EXPENSES FOR BUILDING OWNED BY CITY	15,685	18
Total (Acct. 439)--Debit:	15,685	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	9,672,955	0	0	0	9,672,955	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	9,672,955	0	0	0	9,672,955	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,706,897	(390,276)	1,316,621	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		225,066	225,066	5
Merchandising and jobbing			0	6
Other nonutility expenses		30,747	30,747	7
Water utility plant accounts		132,032	132,032	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts		2,431	2,431	19
Total Payroll	1,706,897	0	1,706,897	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	81,284,685	78,503,494	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,022,620	12,149,941	2
Net Utility Plant	68,262,065	66,353,553	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	68,262,065	66,353,553	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,160	6,160	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	6,160	6,160	
Investment in Municipality (123)	0	0	7
Other Investments (124)	175,288	105,408	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	181,448	111,568	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	725,869	575,263	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)	9,500,000	10,700,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,018,483	966,730	15
Other Accounts Receivable (143)	31,471	28,178	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	312,793	160,263	18
Materials and Supplies (151-163)	312,270	317,526	19
Prepayments (165)	49,246	190,670	20
Interest and Dividends Receivable (171)	573	109,441	21
Accrued Utility Revenues (173)	1,112,690	1,102,492	22
Miscellaneous Current and Accrued Assets (174)	16,290	34,715	23
Total Current and Accrued Assets	13,080,185	14,185,778	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	608,816	794,543	24
Other Deferred Debits (182-186)	471,688	514,506	25
Total Deferred Debits	1,080,504	1,309,049	
Total Assets and Other Debits	82,604,202	81,959,948	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,225,145	1,215,184	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	30,763,546	29,561,834	28
Total Proprietary Capital	31,988,691	30,777,018	
LONG-TERM DEBT			
Bonds (221-222)	30,470,000	31,615,000	29
Advances from Municipality (223)	520,184	535,468	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	30,990,184	32,150,468	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	382,515	741,547	33
Payables to Municipality (233)	388,074	94,435	34
Customer Deposits (235)	2,020	1,670	35
Taxes Accrued (236)	1,491,094	1,406,823	36
Interest Accrued (237)	134,979	139,484	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	2,398,682	2,383,959	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	189,298	168,259	44
Total Deferred Credits	189,298	168,259	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,037,347	16,480,244	49
Total Liabilities and Other Credits	82,604,202	81,959,948	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	78,715,581	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	2,371				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	2,566,733				7
Total Utility Plant	81,284,685	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	13,020,249	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	13,022,620	0	0	0	
Net Utility Plant	68,262,065	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	12,149,941				12,149,941	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,525,993				1,525,993	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	79,403				79,403	6
Accruals charged other						7
accounts (specify):						8
Functional Expense Accounts	80,376				80,376	9
Salvage	20,819				20,819	10
Other credits (specify):						11
					0	12
Total credits	1,706,591	0	0	0	1,706,591	13
Debits during year						14
Book cost of plant retired	634,566				634,566	15
Cost of removal	164,879				164,879	16
Other debits (specify):						17
Transfers to/from Other Funds	36,838				36,838	18
Total debits	836,283	0	0	0	836,283	19
Balance End of Year	13,020,249	0	0	0	13,020,249	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Lighthouse & Dwelling	6,160	0	0	6,160	2
Old West Filter Plant	0			0	3
Total Nonutility Property (121)	6,160	0	0	6,160	
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	6,160	0	0	6,160	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	312,270	317,526	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u><u>312,270</u></u>	<u><u>317,526</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Bond Refunding Notes discount expense	37,881	428	380,153	1
1998 Bond Refunding Notes issuance expense	14,506	428	145,575	2
Amortization of Loss on Refunding	133,340	428	83,088	3
Total			608,816	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,215,184	1
Changes during year (explain):		
WATER MAIN	5,625	2
WATER CONNECTIONS	4,336	3
Balance end of year	<u>1,225,145</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	30,470,000	1
Total Bonds (Account 221):				30,470,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 30,470,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2019	6.67%	520,184	1
Total for Account 223				520,184	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,406,823	1
Accruals:		
Charged water department expense	106,194	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC Remainder Assessment	10,787	5
Tax Equivalent for 2001	1,491,094	6
Total Accruals and other credits	1,608,075	
Taxes paid during year:		
County, state and local taxes	1,406,823	7
Social Security taxes	106,194	8
PSC Remainder Assessment	10,787	9
Other (explain):		
None		10
Total payments and other debits	1,523,804	
Balance end of year	1,491,094	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Water Revenue Bonds	0			0	1
1998 Water Revenue Refunding Bonds	130,439	1,560,969	1,565,263	126,145	2
Subtotal	130,439	1,560,969	1,565,263	126,145	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	9,045	35,548	35,759	8,834	3
Subtotal	9,045	35,548	35,759	8,834	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	139,484	1,596,517	1,601,022	134,979	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	16,480,244	0	0	0	0	16,480,244	1
Add credits during year:							
For Services	33,081					33,081	2
For Mains	149,673					149,673	3
Other (specify):							
DONATED CONNECTIONS	144,070					144,070	4
DONATED MAIN	230,279					230,279	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	17,037,347	0	0	0	0	17,037,347	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG TERM PORTION OF WATER MAIN ASSESSMENTS	175,288	2
Total (Acct. 124):	175,288	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,018,483	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,018,483	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
WATER MAIN ASSESSMENTS RECEIVABLE	24,541	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
WATER CONNECTION ASSESSMENTS RECEIVABLE	6,930	16
Total (Acct. 143):	31,471	
Receivables from Municipality (145):		
TAXROLL COLLECTION	312,793	17
Total (Acct. 145):	312,793	
Prepayments (165):		
PREPAID TELEPHONE EXPENSE	8,688	18
PREPAID TIP/IX LICENSE	7,058	19
MEMBRANE FILTER MAINTENANCE AGREEMENT	33,500	20
Total (Acct. 165):	49,246	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER SYSTEM PLAN	16,730	22
Total (Acct. 183):	16,730	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRS OBLIGATION	454,958	25
Total (Acct. 186):	454,958	
Payables to Municipality (233):		
INSURANCE ADMINISTRATION CHARGES	32,045	26
PAYROLL PAYABLE	27,544	27
OTHER	328,485	28
Total (Acct. 233):	388,074	
Other Deferred Credits (253):		
WATER CONTINGENT LIABILITY-SICK LEAVE GASB #16	189,298	29
Total (Acct. 253):	189,298	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	78,050,190	0	0	0	78,050,190	1
Materials and Supplies	314,898	0	0	0	314,898	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	12,585,095	0	0	0	12,585,095	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	16,758,795	0	0	0	16,758,795	6
Other (specify):					0	7
Average Net Rate Base	49,021,198	0	0	0	49,021,198	
Net Operating Income	2,394,749	0	0	0	2,394,749	8
Net Operating Income as a percent of						
Average Net Rate Base	4.89%	N/A	N/A	N/A	4.89%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,220,164	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	30,162,690	3
Other (Specify):		4
Total Average Proprietary Capital	31,382,854	
Net Income		
Net Income	1,217,397	5
Percent Return on Proprietary Capital	3.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In November, 1997, the Utility signed cooperative agreements with the Village of Pleasant Prairie and the Town of Bristol. These agreements provide for the orderly expansion of the Village and the City west of Interstate 94 through boundary adjustments while preserving the Town of Bristol. The agreements determine the future service areas of the Utility for retail and wholesale service of water and sewer service. The PSC approved the change in water service boundaries, transfer of customers, facilities and obligations. Also approved was permission to construct a water transmission main to Bristol. This is PSC order 2820-WB-102 approved 5/13/97.

Assets currently owned by Bristol but in the area designated to be a Kenosha Water Utility retail service area will be purchased by the Utility at net book value less associated contributions. A tentative valuation of assets done in December 1996, indicated a purchase price of \$740,228 for water system assets. The transfer of assets was expected to occur in 1998 but will occur in 2002. The Utility has contracted and had water main installed under Interstate Highway 94 to service a portion of Bristol and the newly acquired City of Kenosha areas. The area south of Highway 50 will be serviced as a wholesale customer through two master meters. The area north of Highway 50 will be a retail service area.

Water began flowing West of Interstate 94 on a wholesale and retail basis on October 11, 2001. The two master meters, as agreed to in the cooperative agreement with Bristol, have not been installed. Therefore, the assets have not been transferred to Kenosha Water Utility and added to our books. Retail customers are billed at Kenosha Water Utility retail rates for water and sewer. Bristol is billed at the tariff wholesale rate for volume used by users south of Highway 50 as well as a PFP charge.

2. Leaseholder changes.

3. Extensions of service.

In 2001 The Kenosha Water Utility accepted three subdivisions from one developer, and the Village of Pleasant Prairie dedicated an area to the Kenosha Water Utility. Assets are only added to the Utility's books after the Utility's Engineering Services staff insures installation complies with KWU standards. And the Board of Water Commissioners accepts the assets. Consequently there are several subdivisions with retail water customers, but may not have the main, hydrants and services recorded on KWU books. The following figures include KWU costs.

	White Caps 8	White Caps 9	White Caps 10	Pleasant Prairie 69th Ave. & 78th
Pl.				
. Main	\$66,332.98	\$76,594.93	\$32,842.90	\$66,834.01
. Hydrants	7,507.50	11,989.54	5,084.93	6,403.00
. Services	25,013.50	40,312.50	40,275.00	13,632.00
.				
.	<u>\$98,853.98</u>	<u>\$128,896.97</u>	<u>\$78,202.83</u>	<u>\$140,753.04</u>

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

4. Estimated changes in revenues due to rate changes.

The Utility increased rates effective December 31, 1998, per PSC order 2820-WR-103. The rate increase granted a 7.5% rate of return on net investment rate base. This was the first rate increase since 1995. The primary reason for the increase is the addition of utility plant which is a \$28 million upgrade to the treatment and pumping facilities. The overall increase in rates was 28% or additional revenue of \$1,993,861. Increases by customer class were:

General Service	31%
Wholesale	38%
Public Fire Protection	4%

Historial information related to this has been:

Year	Rate of Return	Rate Base	Net Operating Income
1997	9.33%	18,348,934	1,712,224
1998	6.02%	32,361,317	1,947,271
1999	7.41%	47,256,282	3,500,518
2000	5.40%	48,402,943	2,613,421
2001	5.06%	49,021,198	2,479,058

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:****5. Obligations incurred or assumed, excluding commercial paper.**

On May 16, 1998, the Utility issued water revenue refunding bonds in the amount of \$33,765,000. This issue defeased the 1991 Revenue Bonds and the 1996 Bond Anticipation Notes. Unamortized costs associated with the 1991 and 1996 bond were not written off but instead will be amortized over the remaining issue lives along with the loss on the refunding of \$247,879. The following amortization schedule is being used:

Annual	Unamortized Discount and Issuing Costs				Total
	at Refinancing Date of May 15, 1998				Amortization
	1991	1996	Total Unamort-	Additional	of Loss on
	Issue	Issue	ized Costs	Funds Required	Refinancing
1998	7,058	46,775	53,833	37,977	91,810
1999	10,762	74,839	85,601	60,389	145,990
2000	10,192	74,839	85,031	59,987	145,018
2001	9,581	68,603	78,184	55,156	133,340
2002	8,917		8,917	6,291	15,208
2003	8,198		8,198	5,783	13,981
2004	7,402		7,402	5,222	12,624
2005	6,547		6,547	4,619	11,166
2006	5,635		5,635	3,975	9,610
2007	4,653		4,653	3,283	7,936
2008	3,603		3,603	2,542	6,145
2009	2,482		2,482	1,751	4,233
2010	1,282		1,282	904	2,186
	<u>86,312</u>	<u>265,056</u>	<u>351,368</u>	<u>247,879</u>	<u>599,247</u>

This methodology has been approved by the PSC in the 1998 Rate Case. Costs are being amortized to account 428. This is in addition to discount and issuance costs on the 1998 issue.

In 1999 the City of Kenosha reviewed the outstanding unfunded liability for Wisconsin Retirement System (WRS) purposes. The City, of which the Utility is a part for WRS purposes, determined that it could realize a savings by issuing debt to pay off the unfunded obligation to the State. The unfunded obligation was on a 40 year repayment schedule with an 8% interest rate. The City issued a taxable General Obligation Bond for 20 years and paid off the unfunded liability in May, 1999.

The water division of the Utility recorded an advance from the municipality (acct 223) and a debit to miscellaneous deferred debits (acct. 186) for \$535,467.96. Amortization of the deferred debit is discussed in the footnote associated with account 186. The Advance from Municipality will be handled like normal debt but with interest charged to account 430. The following is the debt schedule:

Advance from Municipality		
Repayment of WRS Payoff of Unfunded Liability		
Date	Principal	Interest
10/01/1999		\$12,060.11
04/01/2000		18,090.16
10/01/2000		18,090.16
04/01/2001	\$15,284.03	18,090.16
10/01/2001		17,668.32
04/01/2002	16,074.58	17,668.32

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

.	10/01/2002		17,209.39
.	04/01/2003	17,128.65	17,209.39
.	10/01/2003		16,703.24
.	04/01/2004	18,182.72	16,703.24
.	10/01/2004		16,155.03
.	04/01/2005	19,236.79	16,155.03
.	10/01/2005		15,561.58
.	04/01/2006	20,290.86	15,561.58
.	10/01/2006		14,926.47
.	04/01/2007	21,608.45	14,926.47
.	10/01/2007		14,241.48
.	04/01/2008	22,926.04	14,241.48
.	10/01/2008		13,509.00
.	04/01/2009	24,507.15	13,509.00
.	10/01/2009		12,719.87
.	04/01/2010	26,088.25	12,719.87
.	10/01/2010		11,827.65
.	04/01/2011	27,932.88	11,827.65
.	10/01/2011		10,872.34
.	04/01/2012	29,777.50	10,872.34
.	10/01/2012		9,853.96
.	04/01/2013	31,885.64	9,853.96
.	10/01/2013		8,763.46
.	04/01/2014	33,993.78	8,763.46
.	10/01/2014		7,600.88
.	04/01/2015	36,365.44	7,600.88
.	10/01/2015		6,288.09
.	04/01/2016	39,000.62	6,288.09
.	10/01/2016		4,880.16
.	04/01/2017	41,899.31	4,880.16
.	10/01/2017		3,367.60
.	04/01/2018	45,061.53	3,367.60
.	10/01/2018		1,740.88
.	04/01/2019	48,223.74	1,740.88
.			
.		<u>\$535,467.96</u>	<u>\$474,109.39</u>

6. Formal proceedings with the Public Service Commission.

The Kenosha Water Utility has procured, installed and is operating sixteen US Filter microfiltration units. This was done under PSC construction authorization 2820-CW-105. The quality of the finished water has exceeded expectations. However, the contract with US Filter requires that the units be able to produce a continuous 16 MGD when water temperature is above 65 degrees F, and short term peak of 18.9 MGD when the temperature is above 68 degrees F with low turbidity. Through months of testing and process modifications, US Filter and the Kenosha Water Utility have agreed that the maximum capacity that the sixteen units can produce is 13 MGD.

The PSC has been informed of the situation and has acknowledged the Utility's proposed addition of a third train of microfiltration units under construction authorization 2820-CW-105. This is per a letter from David Sheard dated September 12, 2000. The total additional cost is \$2.25 million. Conditions of the original authorization remain valid for construction of these units. Agreement has been reached for US Filter to supply nine, 108M10C units to the Kenosha Water Utility for approximately \$1.5 million. The total capacity of the twenty-five microfiltration units will be 21.7 MGD. These units are expected to operational by April 2002.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debit - WRS Obligation

The Water Utility's proportionate share of the pay off made by the City of the Employee Trust Fund unfunded obligation has been recorded by a debit to account 186, Miscellaneous Deferred Debits and a credit to account 223, Advances from Municipality. This was as directed by Bruce Manthey of the PSC in his 1/27/2000 letter, file DWCCA-2820-BJM. After initial discussions with PSC staff an amortization method based on anticipated payroll expense increases will be proposed to PSC for approval. The method amortizes the \$535,467.96 deferred debit, account 223, over a period of 20 years assuming a 2.5% increase in payroll costs per year. The schedule is shown below including the Water Utility's share of the Act 21 credit:

.	.	.	.
.	.	WRS Unfunded Obligation Amortization	.
.	.	Assumes 2.5% annual wage increase	.
.	Year	2000	1.0000 \$20,962.05
.		2001	1.0250 19,827.31
.		2002	1.0506 20,323.00
.		2003	1.0769 20,831.07
.		2004	1.1038 21,351.85
.		2005	1.1314 21,885.64
.		2006	1.1597 22,432.79
.		2007	1.1887 22,993.60
.		2008	1.2184 23,568.44
.		2009	1.2489 24,157.66
.		2010	1.2801 24,761.60
.		2011	1.3121 25,380.64
.		2012	1.3449 26,015.15
.		2013	1.3785 26,665.53
.		2014	1.4130 27,332.17
.		2015	1.4483 28,015.47
.		2016	1.4845 28,715.86
.		2017	1.5216 29,433.76
.		2018	1.5597 30,169.60
.		2019	1.5987 30,923.85
.			
.		<u>24.5447</u>	<u>\$495,747.04</u>

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

replied 1/20/03 - my corrections were the right totals

email to utility 1/14/03:

Dear Cathy,

I'm writing regarding item 3 of your response, the classification of meters attachment

The lines for 1.5, 2 and 3 inch do not add across as follows:

Inch								Total
1.5	16	383	14	21	0	43	459	(actually totals 477)
2	6	442	17	42	1	40	558	(actually totals 548)
3	0	55	3	19	0	15	100	(actually totals 92)

The 1.5 inch line total is under by 18 meters and the 2 and 3 inch lines total is over by a total of 18 meters.

Please provide the correction classification numbers of these lines.

Regards, Elaine

response scanned 1/13/03:

Business Services 4401 Green Bay Road Kenosha, WI 53144

Phone (262) 653-4300 Fax (262) 653-4320

"Providing and Protecting Kenosha's Greatest Natural ResogKc `"
 December 19, 2002
 Ms. Elaine Engelke
 Public Service Commission 610 North Whitney Way P. O. Box 7854
 Madison, WI 53707

Dear Elaine:

I am writing in response to your review of our year 2001 annual report. I will respond in the same order as your correspondence.

The following is the detail for account 233, Payables to Municipality. In the future, any amounts greater than \$10,000 will be fully explained.

2.

5 months fuel purchases \$ 11,154

10 months health insurance 264,333

Liability Insurance premiums 38,315

Insurance Administration Charges 32,045

Payroll Payable 27,544

Audit Fees 10,535

Miscellaneous 4,148

\$388,074

On page W-7 the other local tax rate is as follows:

Library .962 Museum .281 1.243

FINANCIAL SECTION FOOTNOTES

3. On schedule W-19 the 2" and 3" meters were listed off a line. The corrected schedule is attached. There are 6 residential customers with 2" meters. These are very large homes with long setbacks.

4. The cell phone antenna lease amount will be recorded in account 472, Rents from Water Property, in the future.

5. Depreciation was not recorded in the last three years for account 316, Supply Mains. This will be corrected in year 2002. The correcting entry is as follows:

dr A/c 403 \$18,077.97

cr A/c 111 \$18,077.97

Since the amount not expensed for 1999, 2000, and 2001 is just over 1% of total depr. exp. and not significant when compared to depreciation expense in total, the entire amount will be expensed in 2002.

If you have any questions regarding our report, please feel free to contact me at 262-653-4312.

Sincerely,

Cathy Brnak

Director of Business Services

CB:cr Attachment

Classification of All Meters At End of Year by Customers Wholesale
SizeofMeter(h) Residential(i) Commercial(j) Industrial(k) PublicAuthority(I)
Utility Use(m) In Stockand DeductMeters(n) Total(0)

0.250 23,375 1010 4 5 0 255 24,649

0.750 1,285 560 7 10 0 76 1,938

1.000 176 497 14 10 1 47 745

1.500 16 383 14 21 0 43 459

2.000 6 442 17 42 1 40 558

3.000 0 55 3 19 0 15 100

4.000 0 20 8 22 1 3 54

6.000 0 11 9 6 12 15 53

8.000 0 0 1 1 4 0 6

10.000 0 0 1 0 0 0 1

Total 24,858 2,978 78 136 19 494 28,563

emailed 10/31/02:

Dear Ms. Brnak:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail for the \$328,425 described as "other" in Account 233 on Page F-19. Amounts, even grouped, greater than \$10,000 should be explained by a short list, etc.

FINANCIAL SECTION FOOTNOTES

should be explained by a short list, etc.

2. On Page W-7, the other tax rate is not explained as requested by head note No. 5. Please furnish an explanation of this tax rate.

3. On Page W-19, some of the 2" and 3" meters are classified as residential. Please explain why these larger sized meters are classified residential.

4. The \$18,487 reported in Account 421 on Page F-2 described as cell phone antenna lease is more appropriately reported in Account 472, Rents from Water Property. Please follow this procedure in the future.

5. It is noted that depreciation expense is not being recorded on the \$453,082 balance in Account 316, Supply Mains. The certified depreciation rate of 1.33 percent reported on page W-10, line 6, column C, results in annual expense of \$6,026, but no accruals have been recorded since the plant was placed into service in 1999. Please provide a copy of the adjusting journal entry which will be recorded during 2002 to record the underaccruals of depreciation expense during 1999 through 2001 for Account 316 and also confirm that the proper procedure will be followed in future years.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	9,473,774	1
Total Sales of Water	9,473,774	
Other Operating Revenues		
Forfeited Discounts (470)	99,988	2
Miscellaneous Service Revenues (471)	10,148	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	89,045	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	199,181	
Total Operating Revenues	9,672,955	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	72	8
Pumping Expenses (620-633)	762,978	9
Water Treatment Expenses (640-652)	767,731	10
Transmission and Distribution Expenses (660-678)	1,670,729	11
Customer Accounts Expenses (901-905)	216,860	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	757,024	14
Total Operation and Maintenance Expenses	4,175,394	
Other Operating Expenses		
Depreciation Expense (403)	1,525,993	15
Amortization Expense (404-407)		16
Taxes (408)	1,576,819	17
Total Other Operating Expenses	3,102,812	
Total Operating Expenses	7,278,206	
NET OPERATING INCOME	2,394,749	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	22	4,000	7,582	1
Commercial	44	1,700	3,264	2
Industrial				3
Total Unmetered Sales to General Customers (460)	66	5,700	10,846	
Metered Sales to General Customers (461)				
Residential	24,753	1,869,603	4,595,899	4
Commercial	2,953	1,094,442	2,115,633	5
Industrial	77	325,566	444,741	6
Total Metered Sales to General Customers (461)	27,783	3,289,611	7,156,273	
Private Fire Protection Service (462)	346		107,814	7
Public Fire Protection Service (463)	3		938,445	8
Other Sales to Public Authorities (464)	165	112,362	216,040	9
Sales to Irrigation Customers (465)	3	2,298	4,048	10
Sales for Resale (466)	18	789,240	1,040,308	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	28,384	4,199,211	9,473,774	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF BRISTOL	7007 122ND AVE.	2,413	3,627	1
TOWN OF SOMERS	3000 12TH STREET	35,215	50,232	2
TOWN OF SOMERS	4098 15TH STREET	17,628	25,638	3
TOWN OF SOMERS	3801 GREEN BAY ROAD	1	988	4
TOWN OF SOMERS	1701 SHERIDAN ROAD	67,529	95,906	5
TOWN OF SOMERS	3898 12TH STREET	853	2,181	6
TOWN OF SOMERS	1201 22ND AVENUE	15,299	22,381	7
TOWN OF SOMERS	6201 50TH STREET	181	813	8
TOWN OF SOMERS	4042 18TH STREET	211	1,527	9
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY ROAD	136,197	174,329	10
VILLAGE OF PLEASANT PRAIRIE	7431 88TH AVENUE	100,075	128,842	11
VILLAGE OF PLEASANT PRAIRIE	4300 85TH STREET	152,381	194,926	12
VILLAGE OF PLEASANT PRAIRIE	1800 91ST STREET	16,342	21,785	13
VILLAGE OF PLEASANT PRAIRIE	8229 63RD AVENUE	6,488	9,245	14
VILLAGE OF PLEASANT PRAIRIE	11734 75TH STREET	53,963	69,667	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE	9,053	12,509	16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE	32,559	42,912	17
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD	142,852	182,800	18
Total		789,240	1,040,308	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	880,212	1
Wholesale fire protection billed	58,233	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	938,445	
Forfeited Discounts (470):		
Customer late payment charges	99,988	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	99,988	
Miscellaneous Service Revenues (471):		
HYDRANT PERMITS	5,544	7
TURN ON CHARGES	732	8
BACTI TESTS	1,850	9
METER RESETS	1,450	10
OTHER	572	11
Total Miscellaneous Service Revenues (471)	10,148	
Rents from Water Property (472):		
NONE		12
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	89,045	14
Other (specify):		
NONE		15
Total Other Water Revenues (474)	89,045	
Amortization of Construction Grants (475):		
NONE		16
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	72	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	72	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	32,871	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	546,941	17
Pumping Labor and Expenses (624)	86,486	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	16,420	20
Rents (627)	5,400	21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	25,976	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	48,884	25
Total Pumping Expenses	762,978	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	38,680	26
Chemicals (641)	59,920	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	214,475	28
Miscellaneous Expenses (643)	14,365	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	178,980	32
Maintenance of Water Treatment Equipment (652)	261,311	33
Total Water Treatment Expenses	767,731	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	42,421	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	83,372	36
Meter Expenses (663)	128,250	37
Customer Installations Expenses (664)	6,891	38
Miscellaneous Expenses (665)	316,332	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	29,956	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	353,761	43
Maintenance of Transmission and Distribution Mains (673)	561,428	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	93,369	46
Maintenance of Meters (676)	35,861	47
Maintenance of Hydrants (677)	19,088	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	1,670,729	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	45,524	51
Customer Records and Collection Expenses (903)	171,336	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	216,860	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	150,299	56
Office Supplies and Expenses (921)	37,179	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	132,897	59
Property Insurance (924)	36,342	60
Injuries and Damages (925)	20,936	61
Employee Pensions and Benefits (926)	353,341	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	26,030	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	757,024	
Total Operation and Maintenance Expenses	4,175,394	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,491,094	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31,256	2
Net property tax equivalent		1,459,838	
Social Security		106,194	3
PSC Remainder Assessment		10,787	4
Other (specify): NONE			5
Total tax expense		1,576,819	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.161000				4
Local tax rate	mills		10.000000				5
School tax rate	mills		9.782000				6
Voc. school tax rate	mills		1.703000				7
Other tax rate - Local	mills		1.243000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.099000				10
Less: state credit	mills		1.391000				11
Net tax rate	mills		26.708000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.000000				14
Combined School Tax Rate	mills		11.485000				15
Other Tax Rate - Local	mills		1.243000				16
Total Local & School Tax	mills		22.728000				17
Total Tax Rate	mills		28.099000				18
Ratio of Local and School Tax to Total	dec.		0.808854				19
Total tax net of state credit	mills		26.708000				20
Net Local and School Tax Rate	mills		21.602884				21
Utility Plant, Jan. 1	\$	78,503,494	78,503,494				22
Materials & Supplies	\$	317,526	317,526				23
Subtotal	\$	78,821,020	78,821,020				24
Less: Plant Outside Limits	\$	5,611,472	5,611,472				25
Taxable Assets	\$	73,209,548	73,209,548				26
Assessment Ratio	dec.		0.942813				27
Assessed Value	\$	69,022,914	69,022,914				28
Net Local & School Rate	mills		21.602884				29
Tax Equiv. Computed for Current Year	\$	1,491,094	1,491,094				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,491,094					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,136,363		5
Collecting and Impounding Reservoirs (312)	268,711		6
Lake, River and Other Intakes (313)	1,522,411	3,502	7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	453,082		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,380,567	3,502	
PUMPING PLANT			
Land and Land Rights (320)	19,328		12
Structures and Improvements (321)	3,459,665	21,666	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	672,352		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,952,706		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,647		20
Total Pumping Plant	8,112,698	21,666	
WATER TREATMENT PLANT			
Land and Land Rights (330)	27,033		21
Structures and Improvements (331)	8,073,962	64,310	22
Water Treatment Equipment (332)	12,730,995	6,070	23
Total Water Treatment Plant	20,831,990	70,380	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	305,382		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,136,363	5
Collecting and Impounding Reservoirs (312)			268,711	6
Lake, River and Other Intakes (313)			1,525,913	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			453,082	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,384,069	
PUMPING PLANT				
Land and Land Rights (320)			19,328	12
Structures and Improvements (321)	1,116		3,480,215	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	205,000		467,352	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	155,976		3,796,730	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,647	20
Total Pumping Plant	362,092	0	7,772,272	
WATER TREATMENT PLANT				
Land and Land Rights (330)			27,033	21
Structures and Improvements (331)	9,984		8,128,288	22
Water Treatment Equipment (332)	25,132		12,711,933	23
Total Water Treatment Plant	35,116	0	20,867,254	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			305,382	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	4,626,372		26
Transmission and Distribution Mains (343)	27,812,979	1,150,729	27
Fire Mains (344)	0		28
Services (345)	4,316,978	223,759	29
Meters (346)	3,069,241	397,036	30
Hydrants (348)	2,546,345	104,324	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	42,677,297	1,875,848	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	99,463	695	35
Computer Equipment (391.1)	331,082	12,178	36
Transportation Equipment (392)	753,307		37
Stores Equipment (393)	1,746		38
Tools, Shop and Garage Equipment (394)	205,178	8,855	39
Laboratory Equipment (395)	129,301		40
Power Operated Equipment (396)	376,575	2,200	41
Communication Equipment (397)	43,850		42
SCADA Equipment (397.1)	437,640	11,604	43
Miscellaneous Equipment (398)	4,106		44
Other Tangible Property (399)	0		45
Total General Plant	2,382,248	35,532	
Total utility plant in service directly assignable	77,384,800	2,006,928	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	77,384,800	2,006,928	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			4,626,372	26
Transmission and Distribution Mains (343)	12,609		28,951,099	27
Fire Mains (344)			0	28
Services (345)	710		4,540,027	29
Meters (346)	183,275		3,283,002	30
Hydrants (348)	16,499		2,634,170	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	213,093	0	44,340,052	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	2,332		97,826	35
Computer Equipment (391.1)	8,394		334,866	36
Transportation Equipment (392)			753,307	37
Stores Equipment (393)			1,746	38
Tools, Shop and Garage Equipment (394)	12,147		201,886	39
Laboratory Equipment (395)	1,019		128,282	40
Power Operated Equipment (396)		(41,581)	337,194	41
Communication Equipment (397)	373		43,477	42
SCADA Equipment (397.1)			449,244	43
Miscellaneous Equipment (398)			4,106	44
Other Tangible Property (399)			0	45
Total General Plant	24,265	(41,581)	2,351,934	
Total utility plant in service directly assignable	634,566	(41,581)	78,715,581	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	634,566	(41,581)	78,715,581	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	45,454	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	103,981	1.67%	4,487	2
Lake, River and Other Intakes (313)	501,817	1.67%	25,454	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.33%	0	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	651,252		52,668	
PUMPING PLANT				
Structures and Improvements (321)	43,805	2.00%	69,399	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	209,761	4.00%	22,794	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	329,153	3.33%	129,028	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	(21,673)	4.00%	12,346	15
Total Pumping Plant	561,046		233,567	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,230,883	2.00%	162,023	16
Water Treatment Equipment (332)	1,743,909	3.24%	412,175	17
Total Water Treatment Plant	2,974,792		574,198	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	2.50%	0	18
Distribution Reservoirs and Standpipes (342)	1,129,292	1.86%	86,050	19
Transmission and Distribution Mains (343)	2,628,162	0.93%	263,953	20
Fire Mains (344)	0			21
Services (345)	1,668,049	2.09%	92,556	22
Meters (346)	809,033	5.00%	158,806	23
Hydrants (348)	582,800	1.59%	41,185	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,817,336		642,550	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					68,181	1
312					108,468	2
313					527,271	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	703,920	
321	1,116	3,100			108,988	8
322					0	9
323	205,000				27,555	10
324					0	11
325	155,976	6,259	2,000		297,946	12
326					0	13
327					0	14
328					(9,327)	15
	362,092	9,359	2,000	0	425,162	
331	9,984	155,520			1,227,402	16
332	25,132				2,130,952	17
	35,116	155,520	0	0	3,358,354	
341					0	18
342					1,215,342	19
343	12,609				2,879,506	20
344					0	21
345	710				1,759,895	22
346	183,275		8,990	585	794,139	23
348	16,499		9,779		617,265	24
349					0	25
	213,093	0	18,769	585	7,266,147	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0	2.86%	0	26
Office Furniture and Equipment (391)	35,257	5.88%	5,800	27
Computer Equipment (391.1)	142,159	14.29%	34,362	28
Transportation Equipment (392)	492,418	12.86%	42,277	29
Stores Equipment (393)	639	5.88%	103	30
Tools, Shop and Garage Equipment (394)	179,652	5.88%	11,968	31
Laboratory Equipment (395)	31,613	5.88%	7,573	32
Power Operated Equipment (396)	172,823	9.00%	25,152	33
Communication Equipment (397)	7,800	9.09%	3,969	34
SCADA Equipment (397.1)	81,444	10.00%	51,344	35
Miscellaneous Equipment (398)	1,710	5.88%	241	36
Other Tangible Property (399)	0			37
Total General Plant	1,145,515		182,789	
Total accum. prov. directly assignable	12,149,941		1,685,772	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 12,149,941		 1,685,772	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	2,332				38,725	27
391.1	8,394		50		168,177	28
392					534,695	29
393					742	30
394	12,147				179,473	31
395	1,019				38,167	32
396				(37,423)	160,552	33
397	373				11,396	34
397.1					132,788	35
398					1,951	36
399					0	37
	24,265	0	50	(37,423)	1,266,666	
	634,566	164,879	20,819	(36,838)	13,020,249	
					0	38
	634,566	164,879	20,819	(36,838)	13,020,249	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		446,619		446,619	1
February		384,957		384,957	2
March		444,622		444,622	3
April		428,626		428,626	4
May		455,664		455,664	5
June		480,129		480,129	6
July		674,258		674,258	7
August		570,445		570,445	8
September		455,947		455,947	9
October		444,290		444,290	10
November		394,956		394,956	11
December		398,776		398,776	12
Total annual pumpage	0	5,579,289	0	5,579,289	
Less: Water sold				4,199,211	13
Volume pumped but not sold				1,380,078	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				669,988	16
Volume related to equipment/system malfunction				81,742	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				751,730	19
Volume pumped but unaccounted for				628,348	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				24,910	23
Date of maximum: 7/14/2001					24
Cause of maximum:					25
HOT, DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,790	26
Date of minimum: 11/21/2001					27
Total KWH used for pumping for the year				9,906,509	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,200	35	42	1
LAKE MICHIGAN	2	4,150	40	48	2
HARBOR INTAKE	3	0	8	24	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	1
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1970	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,050	2,100	2,100	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	SIEMENS ALLIS	SIEMENS ALLIS	9
Year Installed	1970	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	125	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	52ND STREET, PUMP #1	52ND STREET, PUMP #2	58TH STREET, PUMP #1	14
Location	2706 52ND STREET	2706 52ND STREET	4841 58TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS PUMP	GOULDS PUMP	DEMING PUMP	18
Year Installed	1987	1987	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,900	4,900	2,100	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	U.S. ELETRICAL	22
Year Installed	1987	1987	1980	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #2	58TH STREET, PUMP #3	75 ST & 88 AVE, PUMP #1	1
Location	4841 58TH STREET	4841 58TH STREET	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CHICAGO PUMP	WEINEMAN	PACO PUMP CO	5
Year Installed	1966	1981	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	2,100	250	8
Pump Motor or Standby Engine Mfr	LINCOLN MOTOR	LINCOLN MOTOR	U.S. MOTOR	9
Year Installed	1966	1981	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	100	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	75 ST & 88 AVE, PUMP #2	75 ST & 88 AVE, PUMP #3	80TH STREET, PUMP #1	14
Location	8798 75TH STREET	8798 75TH STREET	4920 80TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PEERLESS	18
Year Installed	1988	1988	1982	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	1,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	MARATHON ELECTRIC	22
Year Installed	1988	1988	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	25	75	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	80TH STREET, PUMP #2	80TH STREET, PUMP #3	AIRPORT, PUMP #1	1
Location	4920 80TH STREET	4920 80TH STREET	5198 88TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	PACO PUMP CO	5
Year Installed	1987	1988	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,800	3,500	250	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CENTURY	U.S. MOTOR	9
Year Installed	1987	1988	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	200	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AIRPORT, PUMP #2	AIRPORT, PUMP #3	HIGHLIFT TWP-712	14
Location	5198 88TH AVENUE	5198 88TH AVENUE	1998 PROD PUMP BLDG	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	INGERSOLL-DRESSER	18
Year Installed	1988	1988	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,500	5,500	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. ELECTRICAL MOTORS	22
Year Installed	1988	1988	1998	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	100	400	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT TWP-713	HIGHLIFT TWP-722	HIGHLIFT TWP-723	1
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,500	5,500	5,500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9
Year Installed	1998	1998	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	400	400	400	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT VFD-711	HIGHLIFT VFD-721	LOWLIFT VFD-112	13
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	RAW WATER PUMP STN.	14
Purpose	P	P	P	15
Destination	D	D	T	16
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	17
Year Installed	1998	1998	1998	18
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	5,500	5,500	7,000	20
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	21
Year Installed	1998	1998	1998	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	400	400	300	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOWLIFT VFD-113	LOWLIFT VFD-121	LOWLIFT VFD-131	1
Location	RAW WATER PUMP STN	RAW WATER PUMP STN.	RAW WATER PUMP STN.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	7,000	6,750	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9
Year Installed	1998	1998	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	300	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOWLIFT VFD-132			14
Location	RAW WATER PUMP STN.			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	INGERSOLL-DRESSER			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	6,750			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS			22
Year Installed	1998			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	104TH AVENUE	30TH AVENUE	60TH STREET EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1958	1969	1991	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	189	98	163	10
				11
Total capacity in gallons (actual)	150,000	4,300,000	3,800,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	60TH STREET WEST	75TH STREET	80TH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1934	1978	1962	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	163	224	129	9
				10
Total capacity in gallons (actual)	2,700,000	750,000	4,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAN WATER RESERVOIR	INDUSTRIAL PARK	WASHWATER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	2000	1983	1963	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	1	224	80	9
				10
Total capacity in gallons (actual)	2,500,000	750,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
	CENTRAL FACILITIES	CENTRAL FACILITIES		17
				18
Filters, type (gravity, pressure, other, none)		GRAVITY	PRESSURE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		20.0000	14.0000	21
				22
Is a corrosion control chemical used (yes, no)?		Y	Y	23
				24
Is water fluoridated (yes, no)?		Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	1.000	70	0	0	0	70	1
M	T	1.500	272	0	0	0	272	2
M	T	2.000	2,387	130	0	0	2,517	3
P	T	2.000	164	0	0	0	164	4
M	T	3.000	150	0	0	0	150	5
M	T	4.000	30,827	0	350	0	30,477	6
P	T	4.000	10	0	0	0	10	7
M	T	6.000	753,620	0	921	0	752,699	8
P	T	6.000	5,863	0	0	0	5,863	9
M	T	8.000	359,618	0	1,910	0	357,708	10
P	T	8.000	28,041	7,340	0	0	35,381	11
M	T	10.000	13,616	0	0	0	13,616	12
M	T	12.000	209,747	0	600	0	209,147	13
P	T	12.000	20,735	1,045	0	0	21,780	14
M	T	14.000	8,311	0	0	0	8,311	15
M	T	16.000	168,219	0	1,000	0	167,219	16
P	T	16.000	9,093	0	0	0	9,093	17
M	T	18.000	2,576	0	0	0	2,576	18
M	T	20.000	3,701	498	0	0	4,199	19
A	T	24.000	7,892	0	0	0	7,892	20
M	T	24.000	56,569	0	0	0	56,569	21
P	T	24.000	4,636	0	0	0	4,636	22
M	T	30.000	4,320	0	0	0	4,320	23
M	S	36.000	0	0	0	0	0	24
M	T	36.000	9,702	2,268		0	11,970	25
Total Within Municipality			1,700,139	11,281	4,781	0	1,706,639	
Total Utility			1,700,139	11,281	4,781	0	1,706,639	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9,100	0	32	0	9,068		1
M	0.750	10,390	0	0	0	10,390		2
L	0.750	120	0	0	0	120		3
L	1.000	161	0	0	0	161		4
M	1.000	5,551	207	0	0	5,758		5
M	1.500	599	7	0	0	606		6
L	1.500	70	0	0	0	70		7
L	2.000	51	0	0	0	51		8
M	2.000	505	3	0	0	508		9
M	3.000	95	0	0	0	95		10
M	4.000	154	1	0	0	155		11
M	6.000	194	7	0	0	201		12
M	8.000	104	4	0	0	108		13
M	10.000	6	0	0	0	6		14
M	12.000	13	0	0	0	13		15
M	16.000	1	0	0	0	1		16
Total Utility		27,114	229	32	0	27,311	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.250	24,492	3,000	2,582	(261)	24,649	2,755	1
0.750	1,773	306	123	(18)	1,938	150	2
1.000	780	60	36	(59)	745	35	3
1.500	511	0	25	(27)	459	46	4
2.000	536	55	33	0	558	97	5
3.000	90	6	0	4	100	5	6
4.000	55	2	0	(3)	54	3	7
6.000	48	2	1	4	53	32	8
8.000	6	0	0	0	6	3	9
10.000	1	0	0	0	1	1	10
Total:	28,292	3,431	2,800	(360)	28,563	3,127	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.250	23,375	1,010	4	5	0	255	24,649	1
0.750	1,285	560	7	10	0	76	1,938	2
1.000	176	497	14	10	1	47	745	3
1.500	0	381	14	21	0	43	459	4
2.000	18	440	17	42	1	40	558	5
3.000	8	55	3	19	0	15	100	6
4.000	0	20	8	22	1	3	54	7
6.000	0	11	9	6	12	15	53	8
8.000	0	0	1	1	4	0	6	9
10.000	0	0	1	0	0	0	1	10
Total:	24,862	2,974	78	136	19	494	28,563	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,890	45	33		2,902	2
Total Fire Hydrants	2,890	45	33	0	2,902	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,500

Number of distribution system valves end of year: 5,062

Number of distribution valves operated during year: 550

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 642 - Water Treatment Expense Operations Labor & Expenses. Outside services decreased \$90,622. In 2000, KWU was paying Montgomery Watson for membrane filter plant startup services; no payments were made during 2001. Account 651 - Water Treatment Maintenance of Structures. Outside services increased \$145,854 in 2001. Pipe and filter galleries painted by Mill Coatings, Inc. - total contract was \$147,781.

Account 662 - Distribution System Lines Expense. This account increased 13.1% or \$47,325 over last years expenses. It reflects costs of distribution system valve repairs and replacements. In year 2001 50 valves were replaced compared to 17 in the prior year. This was due to a formal valve exercising program which discovered more repairs and reconstruction of two major state highways; Sheridan Rd. and 75th St. where all valves were exercised and replaced as needed. Labor expenses were up \$15,828 while materials were up \$30,418. The utility share of the resurfacing contract related to valves was \$18,440.

Account 663 - Distribution System - Meter Expense. This account increased 97% or \$63,045 due to a payment of \$99,500 to a now terminated employee in exchange for dropping all current and future claims to worker's compensation for injuries incurred as a City of Kenosha employee.

Account 672 - Maintenance of Distribution Reservoirs and Standpipes. This account increased 22% or \$63,694. Contracted painting of tanks accounted for \$74,020 of the increase. In year 2000 the 60th Street (east) Ground Storage Tank was painted. This was only the interior of the tank. In year 2001, the 75th Street Elevated Tank, both the interior as well as exterior, was painted. This painting is perhaps our most complex, as the tank is in a developed shopping area and had to be totally shrouded to avoid overspray. Also due to internal staffing constraints, outside consultants were used for preparation of specs, \$11,981 and inspection services \$12,675. The painting contract itself was \$137,253.

Account 673 - Maintenance of Transmission & Distribution Mains. This account increased 60% or \$210,907. Repairs to three backhoes and a concrete buster totaled \$17,045 which doubled equipment expense costs from prior years levels. Contracted street repairs totaled \$189,729, an increase of \$82,014. Concrete street repairs done by KWU staff increased \$72,314. Causes of these increases were increased number of main breaks, valve program and repairs done. In year 2001 there were 147 main breaks while year 2000 had 129.

Account 675 - Maintenance of Services. This account increased 31% or \$21,826. Labor costs of repairing services increased \$6,844. Contracted street repairs and equipment rental increased \$14,249.

Account 677 - Maintenance of Hydrants. This account decreased 67% or \$38,551. Less repairs were done in year 2001. Labor expense decreased \$6,884 while contracted street repairs and equipment rental decreased \$16,545. In year 2000 a contract was let to paint and there was no such expenses in year 2001.

Account 923 - Administrative & General Expense - Outside Services decreased \$31,948. In 2000, wage and organizational study done by DMG-Maximus, \$17,596; in 2000, engineering evaluation of pressure zone 3 done by HNTB, \$15,000. Legal expenses decreased \$16,128. Expenses related to negotiations with Village of Pleasant Prairie, Town of Somes and Town of Bristol for water services paid to law firm of Boardman, Suhr, Curry & Field. KWU engineering services expense decreased \$13,004. Payment to City of Kenosha for general city services provided (payroll, personnel, legal,

WATER OPERATING SECTION FOOTNOTES

etc.) increased \$16,151.

Account 925 - Administrative & General Expense - Injuries & Damages. This account decreased \$6,013. Insurance claims expenses decreased in year 2001 compared to year 2000 which had approximately \$6,000 of expenses relating to an auto accident involving a utility employee.

Water Utility Plant in Service (Page W-08)

323 Switchgear from emergency generators retired, \$205,000

325 Fairbanks Morse splitcase pump retired, \$40,065; underground booster station at 15th St. & 39th Ave. cut off below ground and filled with slurry, \$49,570; piping in 7th Ave. booster station removed, \$15,713; Worthington horizontal splitcase pump and accessories retired, \$50,628.

396 Concrete buster transferred to sewerage unit, \$41,581.

Accumulated Provision for Depreciation - Water (Page W-10)

Acct 328 - Other Pumping equipment has a negative balance due to a large asset retirement of \$304,325 in 1998 as part of the water filtration plant upgrade. These assets were determined to be fully depreciated so that when the same amount was debited to the accumulated depreciation account for the asset class, a debit balance resulted. The PSC has addressed this matter in new depreciation rates authorized on 8/7/98. Additional depreciation of \$12,000 per year has been authorized for asset class 328 for a five year period beginning 1/1/99.

Pumping & Power Equipment (Page W-15)

Kenosha Water Utility has two backup Morley-Murphy generators, installed in 1991, diesel powered with 1490 horsepower, which can be used as standby power for the entire plant. This was converted from 4160 volts to 480 volts and relocated to the new facility.

In the 1998 Production Plant upgrade, five new low lift pumps were installed. Pump VFD 112, VFD 113 and VFD 121 are 300 horsepower and are used for pumping raw water to the micromembrane filtration units. Pumps VFD 131 and VFD 132 pump raw water to the sand filter plant.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Please note that in year 2000 the Utility added \$1,848,044 to account 342 for a clear water reservoir at the Production Plant. It has a capacity of 2.5 MG. In year 2001 this is being added to schedule W-16.

Copy 3, Unit A - Water Treatment Plant is a rapid sand filtration plant.

Copy 3, Unit B - Water Treatment Plant is a micromembrane filtration plant. The summer capacity is 13 mgd while winter capacity is 9.3 mgd, due to the change in the viscosity because of the differences in water temperature.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

When main donated by developers is added to Utility records it is inspected before it is formally accepted by the Board of Water Commissioners. It is added to our book at the installation cost incurred by the developer plus any costs incurred by the Utility. These types of installations generally have no assessments levied.

Water main installations by the Utility are assessed to benefiting property owners. Assessments are made and notice given as required by Wisconsin State Statute 66.60. Rates are set by the Board of Water Commissioners. Rates are also on file with the Wisconsin Public Service Commission. Assessments are based on the front footage of the property. A side lot exemption of 150 feet is allowed for corner lots.

Assessments are deferred on land zoned agricultural and land not currently within the assessment authority of the Utility, i.e. land outside the city limits. The customer is given all legal notices regarding the installation. After installation the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year unpaid assessments are placed on the tax roll as special assessments for collection.

Water Services (Page W-18)

Fees collected for services are governed by Rate Tariff CZ-1. Fees are paid when installation is requested by the customer or after installation of a water main. Billing is done via the assessment system. In 2001, 229 services were added by customer request and through assessments with \$33,081 collected. Due to the advent of developers agreements, the Utility processes very few assessments for connections. In the assessment process the customer is given all legal notices regarding the installation. After installation the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year unpaid assessments are placed on the tax roll as special assessments for collection.

If a connection is installed by a developer, the connections are added to the Utility's asset records at the installation cost as identified by the developer plus any engineering or inspection costs incurred by KWU. If this is not available, they are added at the Utility's average cost for that size of connection. The following connections were added under developer agreements in 2001:

White Caps 8 Subdivision	50	1" connections
White Caps 9 Subdivision	50	1" connections
White Caps 10 Subdivision	50	1" connections
Pleasant Prairie, 69th Ave. & 78th Pl	8	1" connections
Pleasant Prairie, 69th Ave. & 78th Pl	2	1-1/2" connections

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

At the end of each year the Utility counts the meters physically in the stock room, meter shop, and meter repair vehicles. This is our in stock inventory. The 50 hydrant meters are not included. The customer accounts on the water file billing system are counted also. The sum of these two is our meter count at year end. We know for certain the purchases for the year, therefore the amount in the adjustments column must be meters retired but not recorded or a miscount of the year end inventory.

Due to the increase in the magnitude of the adjustments several approaches will be tried to reduce this. Meter Shop personnel involved with scrapping meters will be trained in the importance of retirement paperwork despite the abandonment of the meter testing requirement for small meters. Meters will be listed prior to retirement and these lists cross checked to the meter retirement cards. The computer program which counts the meters will be verified for the correct logic. A comparison of meter serial numbers on the billing system vs. the mass property records to verify the records. In small meter categories the 20 year meter change out program has most likely multiplied an error that already existed. Over 2,600 small meters were retired last year.

Meter testing of meters 6" and larger does not comply with testing requirements in PCS 185. For 8" meters 3 meters remained untested. One of these is a utility facility meter which needs a tap & bypass for testing. Scheduling issues did not allow the other two to be tested. For 6" meters 3 meters were not tested. Two of these belong to the utility and are plumbed solid and do not allow testing. The third meter is a seasonal meter for the City of Kenosha which was somehow left off the testing schedule. All meters will be tested as prescribed in year 2002.

Hydrants and Distribution System Valves (Page W-20)

The Utility plans to exercise 50% of the hydrants and distribution system valves each year. The number of valves operated during the year was less than anticipated for several reasons. The number of man hours available for this is related inversely to increased demands on emergency and time important repairs such as sanitary sewer repairs. Renewed emphasis on the hydrant operating program allowed more than 50% of the total hydrants to be operated this year.
